



Upper Tribunal Tax and Chancery Chamber

Notes for applicants and appellants Form FTC1 (Tax and Chancery Chamber)

The tax and Chancery Chamber is part of the Upper Tribunal and decides appeals on a point of law from decisions of the **Land Registration and Tax and Charity cases** of the First-tier Tribunal. Appeals from decisions of the **Land Registration** can also be made on points of fact. The Upper Tribunal consists of specialist judges appointed by the Lord Chancellor. Some are also judges in the courts, including the High Court.

Form FTC1 is to be used for applying to the Upper Tribunal for permission to appeal against a decision of a First-tier Tribunal, when that Tribunal has refused the application. It should also be used for appealing to the Upper Tribunal if the First-tier Tribunal has already granted permission to appeal.

Form FTC1 should be sent to the Upper Tribunal office so that it is received no later than **one month** after the date the First-tier Tribunal sent you notice of the refusal or grant of permission to appeal or the refusal to admit your application. If you are late, you must explain why in **Part E** of the form.

Before you use Form FTC1

- You should ask for a full written statement of the First-tier Tribunal's reasons for its substantive decision unless you have already received one.
- You must apply to the First-tier Tribunal for permission to appeal.

Information about how and when to apply for a statement of reasons and applications to the First-tier Tribunal for permission to appeal are provided with the First-tier Tribunal decision notice.

Part A – About the type of appeal

You must tick the relevant box to indicate what type of decision you are appealing against.

Part B - About the applicant/appellant/company

The word **appellant** is used to describe a person who has been given permission, and is now appealing to the Upper Tribunal. The word **applicant** is used to describe a person who has been refused permission, and is now seeking permission to appeal from the Upper Tribunal. An appellant/applicant can be an individual or a company.

A **representative** is someone who is helping the appellant, dealing with the correspondence and representing them at any hearing. If you have a representative, you should give their details in the boxes provided in this section, including their status (for example, solicitor, accountant, consultant). The Upper Tribunal office will then correspond only with your representative.

Part C – About the respondent

Please give details of the person or organisation that made the original decision in your case (the other party in the First-tier Tribunal).

Part D – About the First-tier Tribunal which decided your case

The place of the First-tier Tribunal hearing, the date of the decision and the number of your case should all be on both the decision notice and the written statement of reasons.

If you do not have a full statement of the tribunal's reasons, you must explain why. It may be possible for you to appeal without having a full statement of reasons but often it is impossible to show that the tribunal was wrong in law and/or fact without this.

Part E – Reasons for any delay

You should have applied to the First-tier Tribunal for permission to appeal **within 56 days (Tax and Charity cases) or within 28 days (Land Registration cases)** of the full written statement of the tribunal's reasons for its decision being issued.

Your application or appeal to the Upper Tribunal must be made so that it is received no later than **one month** after the date the First-tier Tribunal sent you notice of the refusal or grant of permission to appeal or the refusal to admit your application.

If your application or appeal to the Upper Tribunal is late, you must show a good reason for the Upper Tribunal to accept your application or appeal. If the First-tier

Tribunal did not admit your application for permission to appeal because it was late or because you did not have a written statement of reasons; it will only be admitted if the Upper Tribunal considers that it is in the interests of justice to do so. In any event **you must explain the delay**. The Upper Tribunal may take into account the length of the delay, and other matters such as the amount of money at stake, the potential importance of the case, etc., so you can also mention these as reasons. Use the box provided on the form or a separate sheet of paper if necessary. If you use a separate piece of paper, make sure it has your name on it.

Part F – Reasons for Appealing

You must explain why you think the First-tier Tribunal decision is **wrong in law**.

Examples of mistakes of law are:

- The tribunal did not apply the correct law or wrongly interpreted the law
- The tribunal made a procedural error
- The tribunal had no evidence, or not enough evidence, to support its decision
- The tribunal did not give adequate reasons (in the written statement of its reasons)

This list is not exhaustive and the First-tier Tribunal's decision may be wrong in law for some other reason. You should explain in as much detail as possible why the decision **in your particular case** is wrong in law. If you are unsure whether the tribunal was wrong in law you may wish to consult an adviser but you should not miss the **one month** time limit for sending in your application form.

In Land Registration cases you can also appeal the decision on questions of fact.

The information you give on **Form FTC1** will be treated as your main submission on the appeal (even if you are now only applying for permission to appeal). Therefore it is important that you provide all your reasons for applying in a short clear submission. You may use a separate piece of paper if you wish, but make sure it has your full name on it and is sent with the form.

Part G – Application/ Appeal to the Upper Tribunal

If you are applying to the Upper Tribunal for permission to appeal and you or your representative wish to appear before an Upper Tribunal judge at **an oral hearing of your application**, you should indicate this on Part G of the form.

If you are refused permission to appeal (or given permission on limited grounds or subject to conditions) without an oral hearing you will be given the opportunity to ask (within 14 days) for that decision to be reconsidered at an oral hearing.

Hearings are usually held in London, Manchester and Edinburgh. They are exceptionally held in other court centres if people are unable to travel. You will be

sent further information if the Upper Tribunal judge allows your request for an oral hearing.

Do not answer the question about wanting an oral hearing **if the First-tier Tribunal has given you permission to appeal**. In that case, or if you are given permission to appeal by the Upper Tribunal, you will be given an opportunity of asking for **an oral hearing of your appeal** at a later stage.

Even if you have a representative, **the Appellant must sign the form personally in Part G**. Your signature will be taken as authority for the representative named in **Part B** to act for you. **The only exception to this rule is where the representative is a solicitor**. A solicitor is presumed to be acting on instructions and may sign the form on behalf of the appellant.

Sending Form FTC1 to the Upper Tribunal

Keep these notes in a safe place so that you have a record of the address of the relevant Upper Tribunal Office.

Send **Form FTC1**, and the documents listed at the end of the form, to the appropriate Upper Tribunal Office within the **one month** allowed (see the notes to **Part E** above). **If you are late**, you can still send in your form but you must explain the delay in **Part E** of the form.

All applications and appeals to the Upper Tribunal (Tax and Chancery Chamber) must be sent to the address below:

Upper Tribunal (Tax and Chancery Chamber)
Fifth Floor
Rolls Building
Fetter Lane
London
EC4A 1NL

DX: 160042 Strand 4

You must enclose the documents listed at the end of the form. Otherwise, your application or appeal may be delayed or may not be admitted.

Please contact the office if you are not told within a week that the form has been received.